Revenue Commissioner.—We will consider.

Mr. Purushottama Anandagiri Goswami.—Rules are alright. No change is necessary. Any further concession will be misused.

SUBJECT No. 10.

Non-levy of Irrigation Cess until the restoration of the tanks is taken up.

Mr. B. Nagappachar, Belur Taluk.

Mr. Nagappachar.—If a cess is levied, something must be done. Otherwise cess has got to be stopped. In some places it is levied, in some places not.

Revenue Commissioner.—Your proposition is different. Please refer to the Subject.

Mr. Nagappachar.—Irrigation Cess may not be levied until the work of the restoration of the tanks is taken up.

Revenue Commissioner.—When wet assessment is collected, a separate Irrigation Cess is not levied.

SUBJECT No. 11.

Abolition of the Irrigation Cess and non-imposition of the Education Cess.

Messrs. Veere Gowda, Dodballapur Taluk; T. Ramachendra Rao, Bangalore District Board, and D.S. Hanumantha Rao, Devanhalli Taluk.

Summary of Representation.—The rates of assessment in force on the dry, wet and garden lands are themselves high, and in addition, the raiyats are required to pay several cesses. During resurvey, an Irrigation Cess at the rate of one anna per rupee has been separately imposed on the wet assessment. Besides, the Education Cess is going to be imposed on the assessment of all the lands. It is therefore prayed that Government may be pleased to order that the Irrigation Cess now imposed may be done away with, and the Education Cess may not be introduced, as the raiyats feel it very difficult to pay these cesses.

Mr. D. S. Hanumantha Rao.—During resettlement wet assessment has been raised by 25 per cent. In addition to this, Irrigation Cess has got to be paid. This is unreasonable. Education Cess need not be levied in addition.

Revenue Commissioner.—Orders of Government will issue directing that in the case of areas which will hereafter be resettled, no separate Irrigation Cess need be levied.

Mr. Karnick Krishnamurti Rao.—But, what is to be done in the case of lands resettled recently? Irrigation Cess on land cultivated from percolation, etc, has no meaning.

Dewan.—The question is under the consideration of Government for the last two or three years and the views now offered are noted.

The question of the Education Cess has already been considered separately.

SUBJECT No. 12.

Abolition of Irrigation Cess :—

(*a*) On rain-fed gardens.

(*b*) On *khushki bagayat* lands.

Messrs. Ganganna, and Sivanappa Setti, Chiknayakanhalli Taluk; Maralusiddappa and H. Krishnamurti, Arsikere Taluk.

Mr. Ganganna.—Gardens supplied with Government water may be subjected to this cess; but it is improper to levy the cess when the private holder supplies his own water, or when the gardens are rain-fed.

Mr. Karnick Krishnamurti Rao.—Even in the case of *talparige*, the cess is levied. Where is the justice of it?

Revenue Commissioner.—All such cases will be considered.

Dewan.—Government are prepared to consider such cases favourably as far as possible. But in view of the financial stringency, it is not possible to revise the existing policy completely.